

Returns of British property in enemy countries and occupied territories.—Registration Order "G" is used by persons resident or carrying on business in the United Kingdom, to make a return of debts due to them by enemy debtors and bank balances held for them by enemy banks. In practice it is found that the public concerned have little difficulty in filling up this form, except that they sometimes overlook the fact that unpaid dividends due to them from enemy countries are debts.

Registration Order "H" is used for the purpose of making a return of all other property except personal luggage, held in enemy or occupied territories on behalf of persons resident or carrying on business in the United Kingdom. In practice, the minor difficulties that have arisen have been (1) that the public sometimes have a difficulty in apprehending that, if they are holding, say, Prussian bonds, the third column of the Form "H" which asks for the full name and address of the enemy person or firm, should have the entry "Prussian Government" written in it; (2) considerable difficulty arises in obtaining from those who are filling up the forms the necessary information for column 2, "approximate value of property held." The usual thing is to find this column filled with the nominal value of the shares or securities recorded in the first column, and it was considered desirable to have the actual values. It was necessary in a very large number of cases to send out to the persons who had filled in a Registration Order "H," the attached circular (X-28). Even so, however, this circular very frequently comes back with a statement that it was impossible to obtain the particulars desired.

Registration Order "J" is not in practice of very great importance, and no difficulty is found in getting it filled up with the necessary particulars.

I am, etc.,

E. K. ALLEN,

Assistant Public Trustee,

Custodian for England and Wales.

The Under Secretary of State for India.

PUBLIC TRUSTEE OFFICE,
3 & 4, CLEMENT'S INN,
STRAND,
LONDON, W. C.

FORM X-28.

"TRADING WITH THE ENEMY."

Registration Order H.

DEAR SIR (OR MADAM),

In reference to the Registration Order field by you with this Department I desire to call your attention to the fact that you have only given the nominal value of the securities held for you by enemy firms or persons. The objects in view when the Return was asked for cannot, however, be attained unless the actual market value, as distinct from the nominal face value, of all securities is recorded.

It will be readily understood that it does not come within the province of the Public Trustee to accept any responsibility for the realisation after the war of the actual values recorded, while, on the other hand, the person making the return is not pledged to abide by his own valuation of it should it turn out in fact to be less than can be realised when the markets are again working under normal conditions.

In recording the actual values the following rules should be observed:—

1. In all cases where sales in the securities are now taking place, or have taken place since the War began, the prices realised at such sales should be taken as the basis of the valuation.
2. In other cases where no such sales have been made, the value should be the value on the 1st August, 1914, or on the latest date previous to the 1st August, 1914, on which a price was recorded.
3. In cases where lands, houses, or leases are included in the Return, the value recorded should be the estimated capital value as on the 1st August 1914, less the estimated capital value of any charges on the same.

Please return this letter with the particulars asked for on the annexed sheet (or sheets) duly filled in.

I am, dear Sir (or Madam),

Yours faithfully,

C. J. STEWART,

Public Trustee,

Custodian for England and Wales.

Ref. No.....

REGISTRATION ORDER H.

To.....

Please enter below the estimated actual value of the securities, etc., registered on the Registration Order H. sent by you to the Public Trustee. Your particular attention is called to the rules given in the last paragraph of the attached circular.

Description of Shares, Securities, Land, Houses, etc., as registered	Number of Shares, etc., registered	Value of each Share, etc., registered	Total value		
			£	s.	d.
Aggregate Value of all property registered.					

MEMORANDUM OF INSTRUCTIONS AS TO REGISTRATION OF CLAIMS AGAINST ENEMY SUBJECTS AND ENEMY GOVERNMENTS.

The following instructions are issued for the guidance of persons who wish to register their claims against enemy subjects and enemy Governments, with reference to the Press Communiqué, dated the 27th April 1916:—

CLAIMS AGAINST ENEMY SUBJECTS.

1. The forms prescribed for the purpose of recording claims against enemy subjects are given in the annexed Schedule.

2. *Registration Order "G"* should be used by persons or firms residing or carrying on business in India to make a return of:—

(1) Debts owing to them by enemy persons or firms including unpaid dividends and uncashed coupons and unpresented bills accepted by and unpresented cheques drawn by enemy firms or persons.

(2) Bank balances held for them by Banks situated in enemy territory.

(3) Interest which has accrued on items recorded on *Registration Order "H."*

It should be noted that unpaid dividends and uncashed coupons and unpresented bills or cheques are debts and should be recorded on this form.

3. *Registration Order "H"* should be used for the purpose of making a return of property other than debts, Bank balances and personal luggage—held by enemy persons or firms for persons or firms residing or carrying on business in India.

This form should also be used to record claims against enemy Governments and Municipalities in respect of public securities of those Governments and Municipalities held by the persons making the return. The enemy Government or Municipality is, from this point of view, the debtor, and the fact that the paper or other documentary evidence of title is held in this country makes no difference.